

LEGISLATURE OF THE STATE OF IDAHO
Sixty-first Legislature Second Regular Session - 2012

IN THE SENATE

SENATE BILL NO. 1304

BY AGRICULTURAL AFFAIRS COMMITTEE

AN ACT

RELATING TO THE BARLEY COMMISSION; AMENDING SECTION 22-4002, IDAHO CODE, TO
PROVIDE THAT COMMISSION MEMBERS SERVE AT THE PLEASURE OF THE GOVERNOR;
AMENDING SECTION 22-4005, IDAHO CODE, TO PROVIDE THAT THE EXECUTIVE
COMMITTEE OF THE IDAHO STATE WHEAT GROWERS ASSOCIATION, DOING BUSINESS
AS THE IDAHO GRAIN PRODUCERS ASSOCIATION, MAY REQUEST THE REMOVAL OF
A COMMISSIONER, TO PROVIDE THAT THE GOVERNOR MAY WITHDRAW A COMMIS-
SIONER'S APPOINTMENT AND TO MAKE A TECHNICAL CORRECTION; AND AMENDING
SECTION 22-4015, IDAHO CODE, TO REMOVE OBSOLETE LANGUAGE AND TO REVISE
THE TAX IMPOSED ON CERTAIN BARLEY.

Be It Enacted by the Legislature of the State of Idaho:

SECTION 1. That Section 22-4002, Idaho Code, be, and the same is hereby
amended to read as follows:

22-4002. BARLEY COMMISSION CREATED -- MEMBERS. There is hereby cre-
ated and established in the department of self-governing agencies the Idaho
barley commission to be composed of three (3) grower members appointed by,
and serving at the pleasure of, the governor, one (1) from each of the three
(3) commission districts referred to in section 22-4004, Idaho Code, who
shall be appointed by the governor from a list of names with at least three
(3) names for each appointive office for each district submitted to the
governor by the Idaho grain producers association, inc., a grain growers'
association representing barley growers throughout the state of Idaho, and
each shall hold office for the term specified in section 22-4005, Idaho Code.
The commissioners appointed by the governor may select a barley industry
representative to serve a three (3) year term on the commission. The dean of
the college of agriculture, university of Idaho, or his duly authorized rep-
resentative, shall be an ex officio member of the commission without vote.

SECTION 2. That Section 22-4005, Idaho Code, be, and the same is hereby
amended to read as follows:

22-4005. TERM OF MEMBERS. (1) Except as provided in subsection (3) of
this section, the term of office of a member of the barley commission shall be
three (3) years. Any member of the commission who has served for two (2) full
consecutive terms shall not be eligible for reappointment until the expira-
tion of a three (3) year period.

(2) Appointments to fill vacancies shall be for the balance of the unex-
pired term.

(3) (a) Beginning July 1, 1988, a member from district 1 will be ap-
pointed for a full four (4) year term ending in 1992. Subsequent terms
will be for three (3) years.

(b) Beginning July 1, 1988, a member from district 2 will be appointed for a full three (3) year term ending in 1991. Subsequent terms will be for three (3) years.

(c) Beginning July 1, 1988, a member from district 3 will be appointed for a full two (2) year term ending in 1990. Subsequent terms will be for three (3) years.

(4) The executive committee of the Idaho state wheat growers association, doing business as the Idaho grain producers association, may request the removal of a commissioner, with or without cause, by a majority vote. Upon receipt of the request, the governor may immediately withdraw the commissioner's appointment.

SECTION 3. That Section 22-4015, Idaho Code, be, and the same is hereby amended to read as follows:

22-4015. IMPOSITION OF TAX. (1) ~~From and after the first day of July, 1997,~~ There is hereby levied and imposed a tax of ~~two~~ up to four cents (24¢) per hundredweight on all barley grown in the state of Idaho or given to Idaho growers under a crop reduction program, and sold or contracted in this state, and each and every crop grown or barley given to growers under a crop reduction program thereafter. The tax shall be due on barley given to growers under a crop reduction program and on barley sold or contracted through commercial channels in this state, regardless of any deduction of the tax on this same barley prior to it being given to the grower. The tax shall be due on or before the time when such barley is first sold or contracted in the commercial channels and shall be paid at such time or times as the commission may, by rule prescribe, as hereinafter provided, but not later than the 15th day of the month next succeeding the three (3) month period in which such barley is sold or contracted in commercial channels. The commission shall designate the quarters (three (3) month periods) for the purpose of collection of this tax.

(2) The tax shall be levied and assessed to the seller at the time of delivery for sale and shall be deducted by the first purchaser from the price paid to the seller at the time of sale or in case of a lienholder who may possess such barley under his lien, the tax shall be deducted by the lienholder from the proceeds of the claim secured by such lien at the time the barley is pledged or mortgaged. The tax shall be deducted as provided in this section whether the barley is stored in this or any other state. The commission may, however, permit any federal corporation, such as the commodity credit corporation, to waive its responsibility for the collection of the tax, provided the amount of the tax is one dollar (\$1.00) or less.

(3) The tax constitutes a lien prior to all other liens and encumbrances upon such barley except liens which are declared by operation of a statute of this state.

(4) Any person may request from the commission in writing, within thirty (30) days after payment thereof, a refund of all or any portion of an assessment levied hereunder on barley and paid by him. The commission shall make the refund not later than thirty (30) days after the end of the fiscal year in which the request is made. Refunds shall cease to be available beginning on the first July 1 following completion of a referendum for the

1 continuation or discontinuation of refunds as described in section 22-4019,
2 Idaho Code.

3 (5) A sale shall be exempt from the tax if a substantially similar tax is
4 imposed by and paid to another state or foreign country and used for similar
5 purposes with respect to the same barley. The commission shall by rule iden-
6 tify what other taxes are substantially similar and used for similar pur-
7 poses, and shall establish procedures for sellers to prove the payment of the
8 other taxes.